sums due from the private enterpreneurs are collected without waiting for the finalisation of the assessment;

(c) whether any estimate has been made about the huge sums that are due from such tax evaders; and

(d) if so, the details of the steps taken by Government in this regard?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI V. DHANANJAYA KUMAR): (a) No, Sir. Assessees whose income are not subject to tax deducted at source at all unlike salaried employees, are liable to pay advance tax in accordance with the provisions of sections 208 to 219 of the Income Tax Act, 1961 in respect of the total income of the financial year. Such advance tax is payable during the financial year in every case where the amount of such tax payable by the assessees is Rs. 5,000/- or more. The balance of tax, if any, is paid as self-assessment tax at the time of filing of Return of income.

(b) In view of (a) above, all assessees are required to pay the tax payable on their total income by way of tax deducted at source, advance tax and self-assessment tax, as the case may be.

(c) and (d) In view of reply given at (a) and (b) above, the question does not arise.

Reversal of Orders of Head Office, State Bank of Indore

1270. SHRI C. RAMACHANDRAIAH: Will the Minister of FINANCE be pleased to refer to answer to starred question 97 given in the Rajya Sabha on the 2nd June, 1998; and state:

(a) whether Ministry of Finance have received letters from MPs about wrong reply to part (a) of the question in June, 1998;

(b) if so, what action has been taken in this regard;

(c) whether it is a fact that their services were later on treated as the "continued" in 1994 by the Head Office of the State Bank of Indore;

(d) if so, the details thereof;

(e) the names of the authority under whose orders they were reverted in July, 1997 by the Regional Office, Delhi; and

(f) what action has been taken and is to be taken against the erring officers/staff for reversing the orders of Head Office?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI BALASAHEB VIKHE PATIL): (a) Ministry of Finance had received letters from two Members of Parliament in June, 1998 regarding the reply to Rajya Sabha Starred Question No. 97 answered on 2nd June, 1998.

(b) Facts of the case have been stated in reply to Rajya Sabha Unstarred Question No. 139 answerd on 30th November, 1999. Earlier a fulfilment report has been sent to the Ministry of Parliamentary Affiars on 14th October 1998 relating to the assurance given in the said question.

(c) Yes Sir. Services of one employee were treated as continued vide Head Office letter No. PER/2624 dated 4th October, 1994.

(d) According to State Bank of Indore, keeping in view the hardships of the employee concerned, a decision was taken by them to treat the period of absence from 4.6.1985 to 31.12.1987 i.e. the period of conciliation proceedings, at par with the matters under investigation and the employee was extended some monetary compensation for subsistence as under:

(i) 1/3rd of pay and allowances for first 3 months (from 4.6.1985);

(ii) 1/2 of pay and allowances for the next 9 months;

(iii) and thereafter full allowances for the remaining period up to 31.12.1987;

(iv) admissible leave for the period 1.1.88 to 31.12.1989;

(e) According to State Bank of Indore, contents of Head Office letter dated 4th October, 1994 have not been reversed.

(f) Does not arise in view of (e) above.